

CERTIFICATE

2020

To the Clerk of Edwards County, State of Kansas
We, the undersigned, officers of

South Brown Township

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the
maximum expenditures for the various funds for the year 2020; and (3) the
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

			2020 Adopted Budget		
Table of Contents:			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Alloc of MVT, RVT, and 16/20M Vehicles	3				
Schedule of Transfers	4				
Statement of Indebt. & Lease/Purchase	5				
Fund	K.S.A.				
General	79-1962	6	39,251	26,032	4.6666
Debt Service	10-113				
Library	12-1220				
Road	68-518c	7	175,675	99,982	17.919
Special Machinery		7			
Totals	xxxxxx		214,926	126,014	22.585
Budget Summary		8			
Neighborhood Revitalization Rebate			Resolution required? Vote publication required?	No	

Final Assessed Valuation:	County Clerk's Use Only
Township	5,579,552
	Nov. 1, 2019 Valuation

Assisted by:
VonFeldt, Bauer & VonFeldt Chtd.
Certified Public Accountants
Address:
818 Broadway
Larned, KS 67550
Email:
rav@cpavbv.com

Randy Kelly President
Lester W. Dorley Treasurer
Patrick M. Kusler Clerk

Attest: November 1, 2019
Minna J. Schuetz
County Clerk

Governing Body



Special Road Election held _____ for _____ Mills for _____ years.
First levy in _____

PAC Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

SIGNIFICANT BUDGET ASSUMPTIONS

GENERAL ASSUMPTIONS:

The forecasts in this document are based on past trends, current policies and assumptions about future conditions based on reasonable expectations.

In establishing revenue and expenditure assumptions, data from a variety of governmental agencies, industry associations and other sources was reviewed.

Property valuations for the budget year are obtained from the June 15, 2019 County Clerk estimates.

Prior year valuations are obtained from values certified by the County Clerk.

REVENUE ASSUMPTIONS:

Overall revenues are expected to increase slightly compared to the prior fiscal year.

State funding is expected to remain relatively flat compared to the prior fiscal year.

Ad Valorem property tax is computed based on the statutorily imposed tax lid. Individual fund tax levies will vary depending on Management's decisions but the overall tax levy is expected to remain Motor vehicle, 16/20M vehicle, recreational vehicle and commercial vehicle taxes are budgeted based on estimates obtained from the County Treasurer.

Other revenues are estimated based on historical information and emerging trends.

EXPENDITURES ASSUMPTIONS:

Overall expenditures are expected to be flat or increase slightly compared to the prior fiscal year.

Budgeted expenditures are computed based on a legal maximum budget, i.e. all anticipated available

Salary/Wages and Benefits expenditures are expected to increase approximately 2%-3% compared to

Operating expenditures are expected to increase approximately 2%-3% compared to the prior fiscal

Capital expenditures are budgeted based on Management's expected future capital needs .

South Brown Township

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019	+ \$ <u>121,821</u>
2. Debt service levy in 2019	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>121,821</u>

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:	+ <u>40,065</u>	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ <u>169,034</u>	
5b. Personal property 2018	- <u>193,858</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
	(Use Only if > 0)	
6. Valuation of property that changed in use during 2019:	+ <u>11,951</u>	
7. Total valuation adjustment (sum of 4, 5c, 6)	<u>52,016</u>	
8. Total estimated valuation July 1, 2019	<u>5,577,942</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>5,525,926</u>	
10. Factor for increase (7 divided by 9)	<u>0.00941</u>	
11. Amount of increase (10 times 3)	+ \$ <u>1,147</u>	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>122,968</u>	
13. Debt service levy in this 2020 budget	<u>0</u>	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>122,968</u>	
15. Consumer Price Index for all urban consumers for calendar year 2018	<u>0.025</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>3,046</u>	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>126,014</u>	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

South Brown Township
Edwards County

2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Tax Levy Amount in 2019 Budget	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	25,115	758	2	180	16	1
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	96,706	2,920	7	693	62	4
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	121,821	3,678	9	873	78	5

County Treas Motor Vehicle Estimate

3,678

County Treas Recreational Vehicle Estimate

9

County Treas 16/20M Vehicle Estimate

873

County Treas Commercial Vehicle Tax Estimate

78

County Treas Watercraft Tax Estimate

5

MVT Factor 0.03019

RVT Factor 0.00007

16/20M Factor 0.00717

Comm Veh Factor 0.00064

Watercraft Factor 0.00004

2020

South Brown Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
Total		0	0	0	
Adjustments*					
Adjusted Totals		0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

South Brown Township

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance January 1	13,005	12,399	11,862
Receipts:			
Ad Valorem Tax	22,436	25,115	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	832	724	758
Recreational Vehicle Tax	2	2	2
16/20 M Vehicle Tax	201	208	180
Commercial Vehicle Tax	17	13	16
Watercraft Tax	1	1	1
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds	436	400	400
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	23,925	26,463	1,357
Resources Available:	36,930	38,862	13,219
Expenditures:			
Officers Pay	5,541	6,500	7,000
Salaries & Wages			
Reports & Services	2,699	3,000	3,500
Supplies			5,001
Equipment			
Fire Protection	8,756	9,500	11,750
Insurance	7,535	8,000	12,000
Cash Forward (2020 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	24,531	27,000	39,251
Unencumbered Cash Balance Dec 31	12,399	11,862	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	35,550	35,095	39,251
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	39,251
		Tax Required	26,032
	Delinquent Comp Rate:	0.0%	0
	Amount of 2019 Ad Valorem Tax		26,032

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

South Brown Township

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance January 1	64,933	68,296	68,829
Receipts:			
Ad Valorem Tax	96,083	96,706	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	3,436	3,100	2,920
Recreational Vehicle Tax	8	8	7
16/20M Vehicle Tax	842	893	693
Commercial Vehicle Tax	68	55	62
Watercraft Tax	4	5	4
Special Highway/Gasoline Tax	3,220	3,266	3,178
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	103,661	104,033	6,864
Resources Available:	168,594	172,329	75,693
Expenditures:			
Salaries & Wages	33,624	35,000	37,500
Employee Benefits	11,786	13,000	14,500
Road Maintenance	1,100	2,500	
Road Materials		3,500	20,000
Equipment	30,000	20,000	50,000
Fuel, Supplies & Other	14,738	17,500	22,500
Repairs	9,050	12,000	23,675
Noxious Weed			7,500
Cash Forward (2020 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Available			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	100,298	103,500	175,675
Unencumbered Cash Balance Dec 31	68,296	68,829	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	161,482	165,984	175,675
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	175,675
		Tax Required	99,982
		Delinquent Comp Rate: 0.0%	0
		Amount of 2019 Ad Valorem Tax	99,982

Special Machinery

K.S.A. 68-141g	2018 Actual Year
Unencumbered Cash Balance, Jan 1	
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	0
Total Expenditures	
Unencumbered Cash Balance, Dec 31	0

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

NOTICE OF BUDGET HEARING

The governing body of
South Brown Township
Edwards County

will meet on August 16, 2019 at 7:00 P.M. at the Randy Kelly residence for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at the offices of VonFeldt, Bauer & VonFeldt, Chtd. and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2018		Current Year Estimate 2019		Proposed Budget 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est. Tax Rate*
General	24,531	4.375	27,000	4.667	39,251	26,032	4.667
Debt Service							
Library							
Road	100,298	18.736	103,500	17.969	175,675	99,982	17.925
Special Machinery							
Totals	124,829	23.111	130,500	22.636	214,926	126,014	22.592
Less: Transfers	0		0		0		
Net Expenditure	124,829		130,500		214,926		
Total Tax Levied	118,800		121,821		xxxxxxxxxxxxxx		
Assessed Valuation:							
Township	5,140,283		5,381,862		5,577,942		
Outstanding Indebtedness,							
Jan 1	2017		2018		2019		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills.

Randy Kelly
Trustee

Legal Notice

(First published in the Edwards County Sentinel on July 24, 2019)

State of Kansas
Township

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Debt Service							
Library							
Road	100,298	18.736	103,500	17.969	175,673	99,982	17.925
Special Machinery							
Totals	124,829	23.111	130,500	22.636	214,926	126,014	22.592
Less: Transfers	0		0		0		
Net Expenditure	124,829		130,500		214,926		
Total Tax Levied	118,800		121,821		XXXXXXXXXXXXXX		
Assessed Valuation:							
Township	5,140,283		5,381,862		5,577,942		
Outstanding Indebtedness, Jan 1	2017		2018		2019		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills.

Randy Kelly
Trustee

